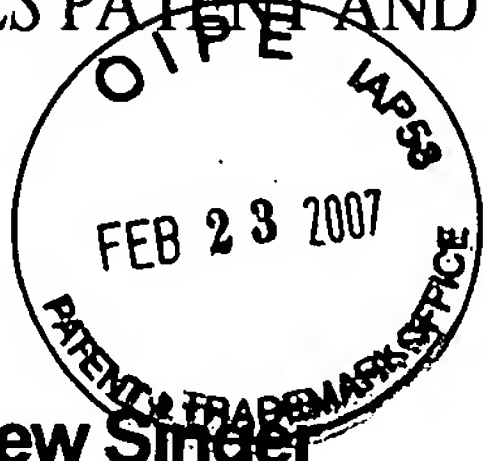


02-26-07

IFW

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE



Appi. No.: 10 / 559 , 851

Filed: 12/02/2005

Applicant: Michael Andrew Singer

Title: Low Carbohydrate Sweetener

ArtUnit: 2800/1761

Confirmation No.: 7427

United States Patent and Trade Mark Office

Commissioner for Patents

Customer Service Window

Randolph Building

401 DulanySt

Arlington, Virginia 22314

Attorney For Applicant;

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Floral Park, N.Y. 11005-1027

February 23, 2007

COVER LETTER FOR AMENDMENT

Commissioner of Patents

Dear Sir/Madam:

In response to the Office Action of 02/05/2007 comprising a Notice of Non-Compliance Amendment, please accept the attached responding Amendment including the following attachments:

1. Attachment 1. Amended Specification Pages 1, 2, 3, 8, and 9.
- 2 Attachment 2. Amended Abstract Page 19.
- 3 Attachment 3. Amended Claims 17, 21, and 23.

Very truly yours,

Albert Brent

CERTIFICATE OF EXPRESS MAILING

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